

DEC 31 2003

II.C.08
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Juab
COUNTY

CALENDAR YEAR ENDING
December 31, 2004

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

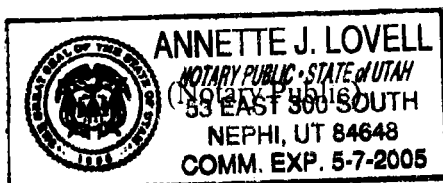
In compliance with Title 17, Chapter 36, Section 15, *Utah Code*, which states:

On or before the last day of each fiscal period, the governing body by resolution shall adopt the budget which, subject to further amendment, shall thereafter be in effect for the next fiscal period. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the budget officer and filed with the state auditor not later than thirty days after its adoption. A copy, similarly certified, shall be filed in the office of the budget officer for inspection by the public during business hours.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Juab County for the calendar year ending December 31, 2004 as approved and adopted by resolution no. 12-15-2003 dated December 15, 2003. An appropriate public hearing was held on December 15, 2003, for all budgetary funds.

Signed: Patricia M Ingram
(County Auditor)

Subscribed and sworn to this 29 day
of December, 2004.



JUAB COUNTY

GOVERNMENTAL UNIT

2004

FISCAL YEAR

GENERAL FUND REVENUES

ACCOUNT NUMBER	SOURCE OF REVENUE	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
3100	TAXES			
3110	Property Taxes - Current	866,520	892,500	919,275
3120	Prior Years' Taxes - Delinquent	44,590	44,994	45,500
3121	Refunds - Prior Years Taxes	(17,542)	(15,000)	(15,500)
3130	Sales & Use Taxes	318,895	390,473	398,300
3131	Restaurant Tax	78,485	55,573	70,000
3135	Local Sales Taxes			
3140	Property Tax Current A&C	204,374	146,400	150,000
3161	State Payment For A&C	-	40,843	41,700
3170	Fee-in-Lieu of Property Taxes	140,973	152,200	150,000
3190	Penalties & Interest on Delinquent Taxes	15,872	17,045	17,500
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	600	1,110	1,200
3220	Mass Gathering permits		600	-
3221	Building Permits	17,210	40,155	40,000
3222	Marriage Licenses	880	936	1,000
3223	Conditional Use Permits	700	1,080	1,000
3224	Digging Permits	80	192	200
3300	INTERGOVERNMENTAL REVENUE			
3312	State Grant Mona	-		
3318	Forest Reserve	15,317	15,000	15,000
3330	Federal Payments in Lieu of Taxes	518,432	621,381	621,000
3340			-	
3341	Jail Grant - Criminal Aliens		-	
3342	Emergency Services Grant	-	7,940	5,500
3343	Law Enforcement Block Grant	-	-	
3345	EMS Medical Service Grant	-	34,273	10,000
3346	Historical Services Grant		259	
3348	Library Grant	-	15,812	13,104
3349	Miscellaneous grants	47,530	1,330	1,500
3350	911 Fees		-	
3358	Liquor Law Allotment	8,086	-	
3359	Alcohol Enforcement - Beer		-	7,000
3390	Elections	5,294	-	
3352	Animal Services Grant -Coyote bounty		1,000	1,000
3353	Attorney Grant - VAWA		-	
3354	Surveying Grant	-	-	20,000
3380	BLM Weed Grant		31,000	30,000
3385	Utah Prosecution Council Grant	-		
3400	CHARGES FOR SERVICES			
3411	Clerk Fees	5,913	4,071	4,000

JUAB COUNTY

GOVERNMENTAL UNIT

2004

FISCAL YEAR

GENERAL FUND REVENUES

ACCOUNT NUMBER	SOURCE OF REVENUE	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
3412	Recorder Fees	79,538	85,924	85,000
3415	Assessor Fees	22,286	21,451	23,000
3416	Drug Forfeiture Money	6,593	-	
3418	Natural Gas Revenues	36,547	34,374	35,100
3419	Attorney Drug Forfeiture		-	
3420	Administration - Class "B" Road	130,000	130,000	130,000
3421	Sheriff Fees & Jail Fees	166,957	39,164	43,000
3423	JAIL FEES	-	59,512	112,082
3424	911 System Fees	28,345	17,069	28,000
	Building Inspection Fees	-		8,000
3426	BLM Patrol Services		50,000	
3445	Weed Removal	39,178	9,655	10,000
3450	Ambulance Fees-West Desert	-	116	
3455	East Juab Ambulance Grant		-	
3456	East Juab Ambulance Fees	282,996	225,842	230,000
3457	West Juab Ambulance Fees	-	51,654	52,000
3458	West Juab Ambulance Grant		-	
3490	Miscellaneous Services	20	84	
3493	Landfill Management Fees	17,193	19,632	19,600
3500	FINES AND FORFEITURES			
3510	Fines - East Juab Justice Court	373,123	468,805	460,000
3513	Fines - District Court	3,358	13,718	4,000
3520	District Court Contract	26,334	29,876	30,000
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	4,862	6,000	6,000
3620	Rents & Concessions	15,520	13,227	13,000
3640	Sale of Fixed Assets	3,940	366	1,000
3690	Miscellaneous	28,418	13,812	12,040
3698	Restitution	121,344	360	
3800	CONTRIBUTIONS AND TRANSFERS			
3820	Transfer from: Convention Bureau Fund	10,000	10,000	10,000
3840	Contribution from: JSSD #2	-	193,117	103,707
3870	Contribution from UTE Stampede		-	
3875	Contribution from 4H			
3812	Operating transfer from Self-Ins. Fund			
	TOTAL REVENUES	3,668,761	3,994,925	3,963,808

JUAB COUNTY

GOVERNMENTAL UNIT

2004

FISCAL YEAR

GENERAL FUND EXPENDITURES

ACCOUNT NUMBER	NATURE OF EXPENDITURE	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
4100	GENERAL GOVERNMENT			
4111	Commission	81,085	99,756	88,898
4114	Contingency	5,000	-	50,122
4115	Administrative Assistant	74,701	76,297	80,976
4120	Indigent Counsel	79,599	87,413	84,000
4121	District Court	371	3,200	5,500
4122	East Precinct JP Court	110,533	110,035	122,925
4125	Sanity Hearings	1,973	2,865	4,000
4128	Law Library	4,262	1,200	8,500
4136	Data Processing	152,874	84,397	45,622
4141	Auditor / Clerk	113,884	114,070	124,164
4143	Treasurer	105,470	103,576	117,447
4144	Recorder	137,232	138,451	153,215
4145	Attorney	235,748	247,592	254,899
4146	Assessor	146,990	154,828	186,190
4147	Surveyor	1,483	15,000	40,000
4150	Non - Departmental	128,112	132,181	69,220
4160	Courthouse & Grounds	343,180	268,233	415,047
4170	Elections	13,996	2,042	22,500
4180	Planning & Zoning	9,133	1,010	3,800
4200	PUBLIC SAFETY			
4210	Sheriff	530,945	575,721	524,277
4211	West Desert Patrol	19,089	21,000	23,000
4212	Drug Law Enforcement	56,495	67,384	72,712
4215	911 System	-	-	
4217	Search and Rescue Training	4,797	6,217	10,000
4218	Liquor Law Enforcement	1,330	10,719	22,600
4219	Six County Service Contract	111,503	86,150	-
4220	Fire Department	-	-	
4221	Fire Warden	-	-	
4230	County Jail	811,103	780,479	792,612
4240	Inspection	17,180	10,385	10,000
4250	Other Protective (Animal Services)	3,000	3,000	4,000

JUAB COUNTY

GOVERNMENTAL UNIT

2004

FISCAL YEAR

GENERAL FUND EXPENDITURES

ACCOUNT NUMBER	NATURE OF EXPENDITURE	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
4200	PUBLIC SAFETY (cont.)			
4255	Emergency Services	42,156	43,419	72,203
4256	East Juab Ambulance	171,477	228,902	182,750
4257	West Juab Ambulance		50,566	65,980
4258	West Desert Ambulance		9,672	12,500
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4450	Weed Control	82,686	78,085	111,350
4500	PARKS, RECREATION & PUBLIC PROPERTY			
4560	Television	-	-	
4570	Recreation		-	
4580	Libraries	33,598	35,415	35,957
4600	COMMUNITY & ECONOMIC DEVELOPMENT			
4610	Agricultural Extension	62,912	71,861	99,046
4620	Exhibits	33,572	29,976	33,996
4652	Cloud Seeding		6,000	6,000
4800	TRANSFERS AND OTHER USES			
4800-400	Contributions to Special Service Dist #1			
4800-920	Contributions Senior Citizens	1,200	1,200	1,200
4800-950	Contributions Other Governments		-	
4800-960	Contract Agreements	250	550	600
4800-965	Contribution to Juab Soil Conservation Distr.	2,000	2,000	2,000
4900	MISCELLANEOUS			
4960	Sundry	3,750	4,000	4,000
4880	Increase (Decrease) in General Fund balance	(65,908)	230,079	-
	TOTAL EXPENDITURES	3,668,761	3,994,925	3,963,808

GOVERNMENTAL UNIT

FISCAL YEAR

FORM 1

ACCOUNT NUMBER	Description	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
	REVENUES:			
	Class B Allotment	1,631,565	1,502,705	1,600,000
	Interest Income	73,417	56,493	50,000
	GIS Grant	28,300		
	Capital Lease Proceeds			
	Equipment rent			
	Miscellaneous	293	13,195	25,000
	OTHER SOURCES:			
	Technical Assistance Grant		-	
	Contribution from JSSD #2		-	
	Usage of Beginning fund balance			
	Sale of Assets		-	
	TOTAL REVENUES & OTHER SOURCES	1,733,575	1,572,393	1,675,000
	EXPENDITURES	1,438,905	1,515,708	1,738,076
	OTHER USES:			
	Transfer to:			
	Budgeted increase(decrease) in fund balance	294,670	56,685	(63,076)
	TOTAL EXPENDITURES & OTHER USES	1,733,575	1,572,393	1,675,000

FORM 1

ACCOUNT NUMBER	Description	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
	Salaries	353,089	377,271	535,683
	Employee Benefits	153,473	185,370	270,026
	Materials & Supplies	700,544	468,579	474,567 *
	Administrative Fee General Fund	-	130,000	130,000
	Other	231,799		
	Debt service-capital lease		31,825	-
	Equipment	-	262,089	327,800
	Insurance-liability	-	60,574	
	B Road Construction			
	Mammoth Road Shed			
	Totals	1,438,905	1,515,708	1,738,076
	* Hot mix 100,000, chip oil 150,000, salt & cinder 9,000,			
	engineering 30,000 fuel 75,000, tires/batteries 30,000, WC prem 20,567, misc 60000			

JUAB COUNTY

GOVERNMENTAL UNIT

2004

FISCAL YEAR

SPECIAL REVENUE FUND: Special Events Bullriding #45

ACCOUNT NUMBER	Description	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
	OPERATING REVENUE:			
	Charges for Services			
	Interest Earned			
	Other	5,109	7,905	6,000
	TOTAL OPERATING REVENUE	5,109	7,905	6,000
	OPERATING EXPENSES:			
	Personal Services			
	Contractual Services			
	Material and Supplies	4,000	4,000	4,000
	Depreciation			
	Other			
	TOTAL OPERATING EXPENSES	4,000	4,000	4,000
	OPERATING INCOME (LOSS)	1,109	3,905	2,000
	NON OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Operating Transfers from:			
	Contributions from:			
	Operating transfers to General Fund			
	Contributions to:			
	NET INCOME (LOSS)	1,109	3,905	2,000

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)	1,109	3,905	2,000
	Plus: Depreciation	-	-	-
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	1,109	3,905	2,000
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year		1,109	5,014
	Invest. & other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Cash Balance at End of year	1,109	5,014	7,014
	TOTAL CASH REQUIRED			

JUAB COUNTY

GOVERNMENTAL UNIT

2004

FISCAL YEAR

ENTERPRISE OR INTERNAL SERVICE FUND: Self Insurance Fund #50

ACCOUNT NUMBER	Description	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
	OPERATING REVENUE:			
	Charges for Services	-		
	Interest Earned	618	173	3,400
	Other			
	TOTAL OPERATING REVENUE	618	173	3,400
	OPERATING EXPENSES:			
	Personal Services			
	Contractual Services		-	
	Material and Supplies		-	
	Depreciation		-	
	Other		-	
	TOTAL OPERATING EXPENSES	-	-	-
	OPERATING INCOME (LOSS)	618	173	3,400
	NON OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense	-		
	Operating Transfers from:			
	Contributions from:			
	Operating transfers to General Fund			
	Contributions to:			
	NET INCOME (LOSS)	618	173	3,400

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)	618	173	3,400
	Plus: Depreciation	-	-	-
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	618	173	3,400
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	168,267	168,885	169,058
	Invest. & other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Cash Balance at End of year	168,885	169,058	172,458
	TOTAL CASH REQUIRED			

JUAB COUNTY

GOVERNMENTAL UNIT

2004

FISCAL YEAR

ENTERPRISE OR INTERNAL SERVICE FUND: Municipal Building Authority #51

ACCOUNT NUMBER	Description	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
	OPERATING REVENUE:			
	Charges for Services			
	Other: <u>Lease Revenue</u>	129,037	128,891	128,511
	TOTAL OPERATING REVENUE	129,037	128,891	128,511
	OPERATING EXPENSES:			
	Personal Services			
	Contractual Services			
	Material and Supplies	2,234	2,000	2,500
	Depreciation	64,310	64,310	64,310
	Other Misc fees, etc.			
	TOTAL OPERATING EXPENSES	66,544	66,310	66,810
	OPERATING INCOME (LOSS)	62,493	62,581	61,701
	NON OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Income	2,198	1,800	1,800
	Interest Expense	(32,875)	(31,367)	(29,825)
	Operating Transfers from:			
	Contributions from:			
	Operating transfers to:			
	Residual Equity Transfer			
	NET INCOME (LOSS)	31,816	33,014	33,676

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)	31,816	33,014	33,676
	Plus: Depreciation	64,310	64,310	64,310
	Change in Assets/Liabilities	(1,473)		
	Less: Major Improvements & Capital Outlay			
	Bond principal payments	(90,750)	(91,750)	(92,750)
	Accrued Interest payment	(4,142)	(4,266)	(4,394)
	TOTAL CASH PROVIDED (REQUIRED)	(239)	1,308	842
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	110,738	110,499	111,807
	Invest. & other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Cash Balance at End of year	110,499	111,807	112,649
	TOTAL CASH REQUIRED			

JUAB COUNTY

Governmental Unit

2004

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: JRDA Landfill Operation Fund #65

ACCOUNT NUMBER	Description	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
	OPERATING REVENUE:			
	Charges for Services-JRDA Contract	170,021	131,784	126,954
	Interest Earned			
	Other: Rental Income from JRDA			
	TOTAL OPERATING REVENUE	170,021	131,784	126,954
	OPERATING EXPENSES:			
	Personal Services	47,826	41,976	41,223
	Employee Benefits	31,875	24,187	26,191
	Material and Supplies	25,751	41,372	22,936
	Depreciation	27,674	28,389	28,000
	Equipment Rental to Class "B" Roads			
	Management & Bookkeeping	17,193	19,632	19,600
	TOTAL OPERATING EXPENSES	150,319	155,556	137,950
	OPERATING INCOME (LOSS)	19,702	(23,772)	(10,996)
	NON OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Interest Expense	(6,450)	(6,150)	(5,235)
	Debt Service			
	Operating Transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET INCOME (LOSS)	13,252	(29,922)	(16,231)

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)	13,252	(29,922)	(16,231)
	Plus: Depreciation	27,674	28,389	28,000
	Changes in Net Current Assets	(12,831)		
	Less: Major Improvements & Capital Outlay			
	Purchase of equipment	(7,795)		
	Bond Principal Payments	(20,000)	(20,000)	(21,000)
	Accrued Interest	(300)	(600)	
	TOTAL CASH PROVIDED (REQUIRED)	-	(22,133)	(9,231)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	-	-	(22,133)
	Invest. & other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Cash Balance at End of year	-	(22,133)	(31,364)
	TOTAL CASH REQUIRED			

GOVERNMENTAL UNIT

FISCAL YEAR[illegible]

JUAB COUNTY

Governmental Unit

2004

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Juab Rural Development Agency Landfill #73

ACCOUNT NUMBER	Description	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
	OPERATING REVENUE:			
	Landfill fees	239,597	259,754	260,000
	Other: Rental Income from JRDA			
	TOTAL OPERATING REVENUE	239,597	259,754	260,000
	OPERATING EXPENSES:			
	Contract payments to County	170,016	126,554	126,954
	Material and Supplies	368	126	5,000
	Closure/Postclosure Costs	(36,400)	10,000	10,000
	TOTAL OPERATING EXPENSES	133,984	136,680	141,954
	OPERATING INCOME (LOSS)	105,613	123,074	118,046
	NON OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Interest Income	6,498	4,983	6,000
	Interest Expense	(8,625)	(5,850)	-
	Debt Service			
	Operating Transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET INCOME (LOSS)	103,486	122,207	124,046

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State

Auditor's Office. However, the completion of the following section should be done to provide management and those involved

in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)	103,486	122,207	124,046
	Plus: Depreciation			
	Changes in Net Current Assets	(37,960)		
	Less: Major Improvements & Capital Outlay			
	Purchase of equipment			
	Bond Principal Payments	(19,799)	(95,201)	
	Accrued Interest		(11,283)	
	TOTAL CASH PROVIDED (REQUIRED)	45,727	15,723	124,046
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	290,302	336,029	351,752
	Invest. & other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Cash Balance at End of year	336,029	351,752	475,798
	TOTAL CASH REQUIRED			

JUAB COUNTY

GOVERNMENTAL UNIT

2004

FISCAL YEAR

SPECIAL REVENUE FUND (Explain Nature of Fund) : Convention Bureau #74

FORM 1

ACCOUNT NUMBER	Description	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
	REVENUES:			
	Transient Room Tax	71,597	46,322	48,000
	OTHER SOURCES:			
	Usage of Beginning fund balance			5,500
	TOTAL REVENUES & OTHER SOURCES	71,597	46,322	53,500
	EXPENDITURES:			
	Materials, Supplies & Services	24,683	20,891	31,500
	Capital Outlay			
	OTHER USES:			
	Transfer to: Community Development fund	12,000	12,000	12,000
	Transfer to: General Fund	10,000	10,000	10,000
	Budgeted increase in fund balance	24,914	3,431	
	TOTAL EXPENDITURES & OTHER USES	71,597	46,322	53,500

SPECIAL REVENUE FUND (Explain Nature of Fund) : Convention Bureau #74

FORM 1

ACCOUNT NUMBER	Description	PRIOR YEAR ACTUAL 2002	CURRENT YEAR ESTIMATE 2003	ENSUING YEAR APPROVED BUDGET APPROPRIATION - 2004
	Panoramaland			1,500
	Travel Council promotions			25,000
	Chamber of Commerce			
	Miscellaneous			2,000
	Joint Projects			3,000
	Loop Project			
	Total:			31,500
	Transfer to Fund 75			12,000
	Transfer to Fund 10			10,000
	Total			53,500

GOVERNMENTAL UNIT

FISCAL YEAR

FORM 1

[illegible]